



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.7.

5/5/2026

Subject:

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2026-2027, Brevard County will receive 47.14% of the Local Option Gas Tax revenue.

Dept/Office:

Budget Office

Requested Action:

It is requested that the Board of County Commissioners certify the revenue percentage allocations and authorize the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR).

Summary Explanation and Background:

On March 17th, 2026, the Board of County Commissioners reviewed the preliminary revenue percentage allocations and authorized the Clerk to send them to each municipality for review. The Board is required to certify the revenue allocations and authorize the Clerk's Finance Department to submit the allocations for the Florida Department of Revenue (DOR) to establish the allocations for the upcoming year.

The attached materials show the updated population and expenditure figures in accordance with the formula in the Interlocal Agreement. According to the 1988 Interlocal Agreement, the County's minimum revenue share is 47.14% beginning in 1991. The remaining non-county revenue share (52.68% of the total) will be proportionally allocated among the municipalities according to the relative population and previous five-year transportation expenditures for each municipality.

Clerk to the Board Instructions:



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

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May 6, 2026

M E M O R A N D U M

TO: Keith Neterer, Interim Budget Office Director

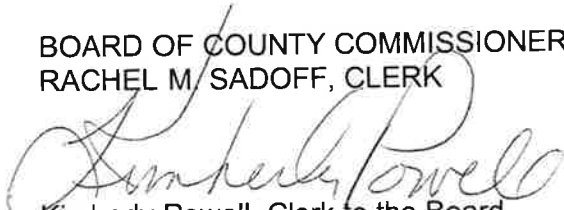
RE: F.7., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on May 5, 2026, certified the revenue percentage allocations; and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (FDOR). Enclosed is Exhibit A.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

/tr

Encl. (1)

cc: Clerk's Finance

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2026-2027 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 12,652,033
CAPE CANAVERAL	1.073740277	2.03129236	\$ 288,184
COCOA	2.307246507	4.36482855	\$ 619,248
COCOA BEACH	1.365423059	2.58309527	\$ 366,469
GRANT-VALKARIA	0.535376299	1.01282015	\$ 143,691
INDIALANTIC	0.628080442	1.18819703	\$ 168,572
INDIAN HARBOUR BEACH	1.325799078	2.50813498	\$ 355,835
MALABAR	0.569952105	1.07823035	\$ 152,971
MELBOURNE	11.6245659	21.99125101	\$ 3,119,946
MELBOURNE BEACH	0.442965922	.83799901	\$ 118,889
MELBOURNE VILLAGE	0.059261523	.11211043	\$ 15,905
PALM BAY	19.59041055	37.06096549	\$ 5,257,919
PALM SHORES	0.10074231	.19058341	\$ 27,038
ROCKLEDGE	3.352798981	6.34279547	\$ 899,866
SATELLITE BEACH	1.700994832	3.21792699	\$ 456,534
TITUSVILLE	4.780486302	9.04368173	\$ 1,283,047
WEST MELBOURNE	3.402113252	6.43608777	\$ 913,102
TOTAL	100.0000000	100.0000000	\$ 26,839,248

2025 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	237,813	35.61039743	---
CAPE CANAVERAL	9,987	1.49546509	2.32252573
COCOA	21,518	3.22213055	5.00411622
COCOA BEACH	11,361	1.70120946	2.64205616
GRANT-VALKARIA	5,859	0.87733353	1.36253913
INDIALANTIC	3,009	0.45057119	0.69975768
INDIAN HARBOUR BEACH	8,998	1.34737107	2.09252894
MALABAR	3,136	0.46958832	0.72929215
MELBOURNE	88,499	13.25194401	20.58087562
MELBOURNE BEACH	3,334	0.49923707	0.77533802
MELBOURNE VILLAGE	694	0.10392037	0.16139310
PALM BAY	146,929	22.00132072	34.16905811
PALM SHORES	1,187	0.17774277	0.27604266
ROCKLEDGE	30,554	4.57519178	7.10548225
SATELLITE BEACH	11,493	1.72097529	2.67275340
TITUSVILLE	51,076	7.64818012	11.87797380
WEST MELBOURNE	32,372	4.84742123	7.52826705
TOTAL	667,819	100.00000000	
TOTAL INCORPORATED	430,006		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2025_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2025	2024	2023	2022	2021	TOTAL	PERCENT OF TOTAL	INCRP PERCENT OF TOTAL
BREVARD COUNTY	\$ 74,180,177	\$ 77,001,560	\$ 56,380,462	\$ 50,952,896	\$ 58,949,936	\$ 317,465,031	47.61004170	—
CAPE CANAVERAL	\$ 1,358,155	\$ 1,327,717	\$ 1,180,203	\$ 1,257,251	\$ 955,355	\$ 6,078,681	0.91161618	1.740058894
COCOA	\$ 6,927,167	\$ 1,966,123	\$ 1,256,335	\$ 1,605,198	\$ 1,257,894	\$ 13,014,717	1.95160931	3.725540870
COCOA BEACH	\$ 1,594,954	\$ 1,864,884	\$ 1,768,954	\$ 2,353,302	\$ 1,235,658	\$ 8,817,752	1.32239295	2.524134386
GRANT-VALKARIA	\$ 410,213	\$ 410,276	\$ 507,287	\$ 277,760	\$ 710,926	\$ 2,316,462	0.34739843	0.663101171
INDIALANTIC	\$ 2,079,112	\$ 1,587,466	\$ 796,626	\$ 794,388	\$ 599,550	\$ 5,857,122	0.87838910	1.676636379
INDIAN HARBOR BEACH	\$ 3,422,213	\$ 2,116,446	\$ 1,528,878	\$ 1,477,758	\$ 1,668,433	\$ 10,213,728	1.53174670	2.923741010
MALABAR	\$ 2,722,270	\$ 539,323	\$ 333,277	\$ 541,004	\$ 849,763	\$ 4,985,637	0.74769301	1.427168559
MELBOURNE	\$ 18,388,167	\$ 14,498,393	\$ 15,398,908	\$ 16,398,315	\$ 17,065,907	\$ 81,750,690	12.26010231	23.401626401
MELBOURNE BEACH	\$ 832,901	\$ 842,900	\$ 731,157	\$ 44,148	\$ 695,238	\$ 3,146,344	0.47185540	0.900660011
MELBOURNE VILLAGE	\$ 46,581	\$ 37,715	\$ 50,550	\$ 52,897	\$ 31,738	\$ 219,481	0.03291543	0.062827756
PALM BAY	\$ 42,247,811	\$ 32,297,647	\$ 29,234,230	\$ 17,494,163	\$ 18,296,573	\$ 139,570,424	20.93129344	39.952872877
PALM SHORES	\$ 70,937	\$ 77,158	\$ 62,719	\$ 70,089	\$ 86,336	\$ 367,238	0.05607450	0.105124162
ROCKLEDGE	\$ 5,079,973	\$ 4,071,981	\$ 3,464,991	\$ 3,420,534	\$ 3,455,941	\$ 19,493,420	2.92341662	5.580108698
SATELLITE BEACH	\$ 2,711,387	\$ 1,118,503	\$ 2,969,135	\$ 3,738,498	\$ 2,608,404	\$ 13,145,927	1.97148682	3.763100570
TITUSVILLE	\$ 5,831,464	\$ 4,973,264	\$ 4,163,302	\$ 3,260,774	\$ 3,462,931	\$ 21,691,735	3.25309665	6.209389655
WEST MELBOURNE	\$ 4,634,517	\$ 4,557,650	\$ 3,992,858	\$ 3,029,426	\$ 2,453,833	\$ 18,668,284	2.79967144	5.343908501
TOTAL	\$ 172,538,000	\$ 149,291,006	\$ 123,819,872	\$ 105,769,400	\$ 114,384,396	\$ 666,802,674	100.00000000	100.000000000
INCORPORATED TOTAL	\$ 98,357,822	\$ 72,289,448	\$ 67,439,410	\$ 55,816,504	\$ 55,434,460	\$ 349,337,643		

LOCAL OPTION GAS TAX PERCENT REVENUE SHARE CALCULATION

FORMULA: (.5 x POPULATION PERCENT) + (.5 x EXPENDITURE PERCENT) = PER CENT REVENUE SHARE

BREVARD COUNTY INTERLOCAL AGREEMENT MINIMUM ALLOCATION: 47.14004266

RELATIVE MUNICIPAL REVENUE SHARES*

CAPE CANAVERAL	0.5 X	2.32252573 1.16126287	+	0.5 X	1.74005899 .87002950	=	2.03129236
COCOA	0.5 X	5.00411622 2.50205811	+	0.5 X	3.72554087 1.86277044	=	4.36482855
COCOA BEACH	0.5 X	2.64205616 1.32102808	+	0.5 X	2.52413439 1.26206719	=	2.58309527
GRANT-VALKARIA	0.5 X	1.36253913 .68126956	+	0.5 X	.66310117 .33155059	=	1.01282015
INDIALANTIC	0.5 X	.69975768 .34987884	+	0.5 X	1.67663638 .83831819	=	1.18819703
INDIAN HARBOUR BEACH	0.5 X	2.09252894 1.04626447	+	0.5 X	2.92374101 1.46187050	=	2.50813498
MALABAR	0.5 X	.72929215 .36464607	+	0.5 X	1.42716856 .71358428	=	1.07823035
MELBOURNE	0.5 X	20.58087562 10.29043781	+	0.5 X	23.40162640 11.70081320	=	21.99125101
MELBOURNE BEACH	0.5 X	.77533802 .38766901	+	0.5 X	.90066001 .45033001	=	0.83799901
MELBOURNE VILLAGE	0.5 X	.16139310 .08069655	+	0.5 X	.06282776 .03141388	=	0.11211043
PALM BAY	0.5 X	34.16905811 17.08452905	+	0.5 X	39.95287288 19.97643644	=	37.06096549
PALM SHORES	0.5 X	.27604266 .13802133	+	0.5 X	.10512416 .05256208	=	0.19058341
ROCKLEDGE	0.5 X	7.10548225 3.55274112	+	0.5 X	5.58010870 2.79005435	=	6.34279547
SATELLITE BEACH	0.5 X	2.67275340 1.33637670	+	0.5 X	3.76310057 1.88155029	=	3.21792699
TITUSVILLE	0.5 X	11.87797380 5.93898690	+	0.5 X	6.20938965 3.10469483	=	9.04368173
WEST MELBOURNE	0.5 X	7.52826705 3.76413352	+	0.5 X	5.34390850 2.67195425	=	6.43608777
TOTAL (MUNICIPALITIES ONLY*)							100.00000000

*SEE THE ANNUAL SIX CENT GAS TAX REVENUES DOCUMENT FOR THE MUNICIPALITIES SHARE OF THE TOTAL REVENUES